



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 9, 2010

*By U.S. Mail and facsimile to (425) 463-4041*

Steven White, Chief Executive Officer  
ITEX Corporation  
3326 160th Avenue SE, Suite 100  
Bellevue, Washington 98008-6418

**Re: ITEX Corporation**  
**Form 10-K for the Year Ended July 31, 2009**  
**Filed October 15, 2009**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed November 2, 2009**  
**File No. 0-18275**

Dear Mr. White:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director